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**DIRECTORATE OF AUDIT
GOVT. OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Sub: -Audit report Home for Beggar Home-I,Lampur, Delhi -110040 for the year 2018-19 to 2019-202.

INTRODUCTION:

The I.A.R. on the accounts of Beggar Home -I,Lampur, Delhi -110040 for the year 2018-19 to 2019-2020 was conducted by field Audit Party No. XXVIII Comprising of Sh. Satish, Sr.A.O/IAO, Sh. Manoj Kumar,AO & Sh. Ram Poojan, AAO. The audit was conducted during 07 working days w.e.f. 21.07.2020 to 29.07.2020.This was the general audit. The Beggar Home-I, Lampur, Delhi.110040 was not functioning due to inmates are not there w.e.f.22.11.2010 and their staff have been deployed in the difference unit of Social Welfare Department on the strength of Beggar Home-I, Lampur Delhi.

AIMS AND OBJECTIVES :-

Beggar Home-I, Deptt. Of Social Welfare, Lampur, Narela Delhi.110040 in one of the five male Beggars Homes running the premises of Beggars Home at Lampur this institution is running under Directorate of Societal Welfare Govt. of NCT of Delhi under the provisions of Bombay Prevention of Begging Act 1959 since 1982. The beggars are kept in this institution for a period of one/two/three years on the basis of remanded order by the Court of Law. Hence, during the stay of theses beggars the institution provides boarding and lodging facilities of these beggars. A drug De-addiction center (SPYM) was also running by an NGO at Beggar Home-I, Lampur since 26 December 2012 to 30.06.2016.

HOS /DDO/ Cashier

The following officers/officials have served as HOS/DDO/Cashier

LIST OF HOS&DDO

S.NO.	NAME & Designation	Time Duration
3.	Sh. Shiv Narayan Singh, Supdt.	01.04.2018 to 31.03.2020

LIST OF CASHIER :- Nil

Budget allocation and Expenditure for the year 2018-19 to 2019-2020

Plan :- NIL
NON PLAN

2018-19	14450000	11131330	3318670
2019-2020	15300000	10973490	4326510

Statutory Audit:- Statutory audit of Beggar Home-I, Lampur, Delhi -110040 has been conducted by AG (Audit), Delhi till 2011.

Vacancy Statement :-

S.No.	Name of Post	No of post Sanctioned	Filled	Vacant
1	Group A	01	-	01
2	Group B	08	06	02
3	Group C	30	14	16
4	Group D	04	01	03
Total		43	21	22

Maintenance of Records:-

The maintenance of records of Home for Beggar Home-I, Lampur, Delhi -110040 for the year 2018-19 to 2019-2020 was found satisfactory subject to observations made in Current audit report and in test audit note.

Old Audit Report

There were 13 outstanding paras with recovery of Rs. 9391/-. The Beggar Home-I, Lampur Authority has shown the compliance of 02 paras , Hence 01 Paras partially and 01 para (taken as fresh) have settled alongwith recovery of Rs.750/- Remaining 12 paras alongwith recovery of Rs.8641/- have been taken in current audit report as Part-I.

(A)

S.No	Year	Total Paras	Para Settled	Para No. settled of Para's	Outstanding Para's with para No
1	1982-94	09	Nil	nil	9
2	1994-2014	03	01(P)	11(p)	03
3	2014-2018	01	01	12	nil

(B)Details of old Recovery

S.No	Year	Total old Recovery	Amount Recovered		Balance Recovery against Paras (Amount in Rs. Parawise)
			Para	Amount	



			No.		
01	1982-94	571	1	Nil	571
02	1994-2014	6000	10	0	6000
		2820	11	750	2070
03	2014-2018	Nil	Nil	nil	Nil
G.Ttotal		9391		750	8641

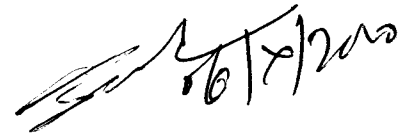
Current Audit Report: -

During the course of current audit 08 audit memo's (one old audit para) highlighting various irregularities/recovery to the tune of Rs 38156/ were issued . Department has shown compliance out of which 03 audit memos (Memo No.1, 2& 5) as such spot recovery amounting to Rs.Nil/- was made. 06 Audit memos converted into 04 Audit paras and 01 Tan with the recovery of Rs.38156/- in the current Audit Report.

Details of Current Recovery (Audit Period 2018-19 to 2019-20)

Para No/Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)
2/6	33944	-	33944
3/7	4212	-	4212
Total	38156	-	38156

The internal audit report has been prepared on the basis of information furnished and made available by Beggars Home-I, Lampur, Delhi -110040. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non-information on the part of auditee.



(SATISH)
(Audit Party no. XVI)

Post-II PART-I (OLD Outstanding Cases) 323

PART-I (A) - NIL
PART-I (B) - NIL

Part-II : Position of current internal audit of accounts for the period of 1982-83 to 1993-94 in r/o SH-I, Lampur, Delhi conducted from 23.2.95 to

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Para No. I (Ref. memo objection dated 8.3.95)

Sub: - Maintenance of service books

During the course of audit while scrutinising the S/Books along with leave account maintained in the Institution, the following short-comings/discrepancies were noticed. These irregularities are required to be completed urgently after due verification.

1. Sh. Balbir Singh, Washeman lease a/c w.e.f. 1.1.88 not completed.
2. Sh. Diwan Singh, cook E.L. credit for 1.6.85 to 31.12.85 not allowed. It may be given to the official (15 days E.L). Since he has already completed 25 years of service, the certificate under Rule 32 of CCS Pension Rules-1972 may be obtained from the concerned P.M.
3. Sh. Suresh Kumar and Sh. Krishan Kumar, Chowkidars - Annual increments w.e.f. 1.12.92 beyond the stage of Rs. 870/- has not been allowed so far. Reasons could not be ascertained.
4. Sh. Sube Singh, C/T. The pay of the official was fixed at Rs. 950/- w.e.f. 21.3.90 in the scale of Rs. 800-1150 and there is a mention in the S/Book, but this effect was not incorporated in the column of Annual Increments. Further the date of increment beyond 21.3.90 not given. Reasons could not be ascertained.
5. Smt. Uma Rani, C/T - Annual Increment beyond 1.1.91 at the stage of Rs. 1010/- not allowed. Reason could not be ascertained.
6. Since the Govt. servant is due to retire on superannuation with two years, the service record required to be completed in all respect. The certificate of qualifying service as required under Rule 32 of CCS Pension Rule 1972 may be obtained from the concerned P.M. Leave account not completed w.e.f. 1.1.92 so far.

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6. Sh. Dhan Singh Caretaker. Leave a/c not prepared at all.
7. Sh. Radhey Shyam Washerman Credit of E.L. from 12.10.83 to 31.12.83 given 7 days instead of 5 days. Whereas missing credit of E.L. w.e.f. 1.7.88 to 31.12.88 and E.L. A/c w.e.f. 1.1.94 to till date not completed. The leave A/c required to be recasted.
8. Sh. Suraj Bhan Caretaker. Increment following on 1.8.94 not shown in the service book.
9. Smt. Krishna Dhingra, Sr. Caretaker. Increment ^{falling} following as on 1.8.93 not shown.

10. Sh. Govind Joshi Caretaker. Leave a/c not prepared at all

(X) In addition to above irregularities pointed out it is noticed that the following information/documents required to be added in service books.

1. Nomination forms completed in all respect on a/c of G.F.F. D.C.R.G., C.G.E.G.I.S, etc. not found added in the service book.
2. Details of family not added in the Service book.
3. As required under Rule 32 of C.C.S Pension Rules 1972, the employees who have completed 25 years of Q.Service or remaining less 5 years of Service on Super annuation a certificate to this effect of qualifying service required to be obtained from the concerned P.A.O.

Action taken in the matter may please be intimated to audit.

(X) 11. Sh. Beni Singh, C.T. (Retd.) :- He was retired on Superannuation on 31-5-90. E.L. a/c at credit show as 240 days instead of 227 days. As such excess payment of leave salary for 13 days i.e. Rs. 5711 may be recovered after due verification.

Part 2
Jagan M-2

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~~28/8~~
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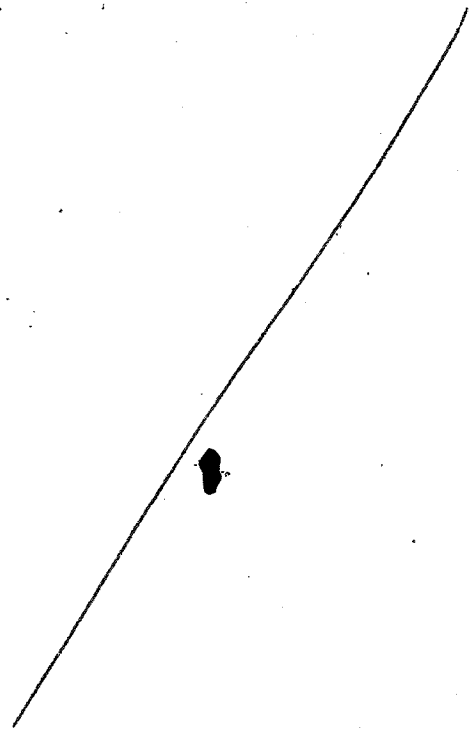
Part No. 2 (Ref. memo No. 3 dt. 15.3.95)

Sub:- Non-utilization of Permanent Advance (Imp. Money)

Scrutiny of Cash book revealed that permanent advance to the tune of Rs. 500/- is sanctioned for the institution to meet the daily petty expenses but the advance sanctioned is not being utilised since 26.7.89. As per the provision of the Rules, the advance sanctioned may be incurred for petty expenses and may be recouped at least twice in a month to the extent of amount sanctioned.

In the light of the above observation it is stressed now either the amount of Rs. 500/- kept unnecessarily be deposited to the Govt. Account or may be got enhanced as per the requirements of the Institution.

Action taken in the matter may please be intimated to the Audit.



Para-3

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Para No. 3 (Ref. memo NO. 2)

Sub:- G.P.F. Group 'D' Employees.

On scrutiny of G.P.F Ledger of Group 'D' Employees the following irregularities/Short comings were noticed.

1. Krishan Dhindra C.T.

For the year 86-87 interest calculated as 524/- instead of Rs. 444/- G.P.F advance of Rs. 2750/- paid in Jan. 89 is debited in the Ledger in Feb. 89 instead of Jan. 89. G.P.F. Withdrawal of Rs. 18000/- in May 93 is entered in the Ledger in June 93 instead of May 93 G.P.F Balance in March 94 works out to Rs. 8135 as against ~~Rs. 8142~~ Rs. 8142 worked out in the ledger.

2. Dharam Singh, C.T.

G.P.F. Advance of Rs. 9000/- paid in Nov. 90 debited in the ledger in Dec. 90 instead of Nov. 90. Balance in March 94 works out to Rs. 14592 as against Rs. 14692 worked out in the ledger. The officials ⁽¹⁵⁷⁰⁰⁰⁾ ~~gross~~ balance is transferred to Poorhouse on his transfer.

3. Kishan Singh, C.T.

G.P.F. advance of Rs. 2800/- in may 89 was debited in the ledger in June 89 instead of May 89. Advance of Rs. 9000/- in October 90 debited in the ledger in Dec. 90. Withdrawal of Rs. 13000/- in Jan. 93, was debited in the ledger in Feb. 93 instead of Jan. 93 itself.

4. Devi Dayal, C.T.

G.P.F. advance of Rs. 2800/- in April 89 debited in the ledger in may 89 instead of April 89. Advance of Rs. 2800/- in August 91 debited in the ledger in Sept. 91 instead of Aug. 91

5. Suraj Bhan, C.T.

G.P.F advance of Rs. 9000/- in may 89 debited in the ledger in June 89 instead of may 89. Advance of Rs. 2800/- in April 92

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instead of April 93.

6. Amar Singh C.T.

G.P.F. advance of Rs. 10000/- in May 91 debited in the ledger in June 91 instead of May 91.

7. Dewan Singh, Sook

G.P.F. advance of Rs. 2400/- debited twice in the ledger in March 88 and April 88. Withdrawal of Rs. 17000/- in May 93 debited in the ledger in June 93 instead of May 93.

8. Krishan Kumar Chowkidar.

G.P.F. advance of Rs. 2200/- in July 89 has been debited in the ledger in Aug. 89 instead of July 89. Advance of Rs. 7000/- debited in May 91 instead of April 91. Advance of Rs. 9500/- in Jan. 93 debited in the ledger in Feb. 93 instead of Jan. 93.

9. Suresh Kumar, Chowkidar.

G.P.F. advance of Rs. 2400/- in Nov. 89 debited in the ledger in Dec. 89 instead of Nov. 89. Advance of Rs. 9000/- in April 91 debited in the ledger in May 91 instead of April 91.

10. Karan Singh, Chowkidar.

G.P.F. advance of Rs. 1800/- in July 89 debited in Aug. 89 instead of July 89. Advance of Rs. 2400/- in Nov. 90 debited in the ledger in Dec. 90 instead of Nov. 90. Advance of Rs. 2600/- in Feb. 92 debited in the ledger in March 92. Advance of Rs. 6000/- in Jan. 93 debited in the ledger in Feb. 93 instead of Jan. 93.

11. Balbir Singh, Dhobi.

G.P.F. advance of Rs. 2400/- in Oct. 93 debited in the ledger in Nov. 93 instead of Oct. 93.

12. Radhey Shyam, Dhobi.

G.P.F. Advance of Rs. 2000/- in Dec. 89 debited in the ledger in Jan. 90. Advance of Rs. 2400/- in Jan. 91 debited in the ledger in Feb. 91. Advance of Rs. 2600/- in Feb. 92 debited in the ledger in March 92. Advance of Rs. 6000/- in Jan. 93 debited in the ledger in Feb. 93 instead of Jan. 93.

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Robert Simpson, C.A.

C.A.S. advance of Rs. 2000/- in April 1947 and in
the month of May 1947 (amount of Rs. 2000/-)

C.A.S. advance of Rs. 2000/- in April 1947 and in
the month of May 1947 (amount of Rs. 2000/-)
The advance was not repaid by C.A.S. and was
paid out of the Govt. of India.

Para-4
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Para-4 (Ref. memo No. H)

Sub:- Irregular maintenance of Dead stock Register/
Non-consumable register.

~~Para-4.~~

Sample scrutiny of Dead Stock register revealed that the register is not being maintained properly and as per the requirement of the rules, balances of Dead stock have unnecessary been reduced and in some cases the balances shown nil without proper condemnation/ written off. Sample of the cases are given below.

- (1) Steel Almira:- 11 steel almiras for amounting to Rs. 8720-25 were purchased during the ^{Period} ~~course~~ of audit is from 82-83 to 93-94 which are entered in the different stock register but the balance of this item shown nil.
- (2) Steel chairs: As many as 26 steel chairs shown entered purchased during the period of audit duly condemning 6 chairs but the balance shown nil instead of reduced balance to 20 chairs.
- (3) Steel Thali: Though the stock register of non-consumable items is prepared in hap-hazard manner even then 200 piece of thalies shown entered in the stock register and the balance shown nil. It is clear that this item has never been got condemned by the competent Authority.
- (4) Steel Glass: 200 pieces of steel glasses shown purchased and entered in the stock register but the balance shown nil.
- (5) Blanket (Woolen) As per the record total 2400 blankets received/purchased upto 1993-94, since inception. Out of these blankets, 300 were sent back to R.C.C, Delhi (Kingsway Camp) but the balance shown 210 instead of 2100 blankets. Since the total book value of these blankets to Rs. 206194/- in case unservicable blankets are not got condemned, the necessary formalities may be carried out alternatively recovery of book value be made immediately of losses.

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6. Daries : Out of 1000 Daries purchased and shown in the stock register 219 nos are shown balance. The rest of 781 are reported issued to the inmates,. It is a lapse on the part of the institution Either the issued Daries may be reflected in the register or make good the losses if any under intimation to Audit.

In the light of above observation it is required now to review the non-consumable/Dead stock register since the inception of this institution and correct balance may be reflected.

In addition to above mentioned irregularities/ discrepancies, the following short comings were also noticed.

- I. Periodical physical verification as required under rule 166 of G.F.R have not been conducted by the H.O.C. as per rule half yearly/yearly or surprise physical verification should have been conducted in order to work out the correct balances of these items. It is not understood in what circumstances, the physical verification has not been conducted half yearly/yearly by the H.O.C. It is stressed now to get the physical verification of every items entered in the stock register and balance position may be worked out immediately.
- II. Non-consumable items entered in consumable register. Every non-consumable item should be entered in the proper register meant for dead stock.
- III. Condemnation of unserviceable items. It is noticed that even after the lapse of 12-13 years since the inception of this institution and purchases are being made regularly but the unserviceable items lying in the institution are not being condemned by the competent authority. The necessary formalities may be completed under intimation to Audit.

Para-5
 Para-5 (Ref. Audit memo No. 5 Dt. 20-3-'95)

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Sub:- Irregular purchases(Cooking gas/vegetables)

During the course of Audit while scrutinising the dietary stock register along with its relevant record, it was noticed that no proper record for cross checking was made available to the audit party. The invoices/ challans were not available at the time of audit, as such the cross checking were made on the basis of entries made in the Gate Register. Gate register whatever made available.

Sample scrutiny of Gate register revealed that during 1993-94 total number of gas cylinder entered in stock register do not tally to that of actual number of cylinder received.

	Gas Cylinder Stock entry	Gate entry register
4/93	36	30
5/93	30	36
6/93	20	4
7/93	40	24

Similarly in the subsequent months the number of gas cylinder received do not tally to that of entries in the Gate register. It is noticed that total no. of gas cylinder entered in the stock register are 538 in total whereas this figure do not tally with the entries in Gate register.

Gate entry was also made available for the year 1989-90 and it was noticed that on following date the gas cylinder/ vegetables were not found entered in the ~~stock~~ Gate register.

On 3-10-89, 5 Cylinders of cooking gas entered in stock register and payment made against these cylinders but there is no mention in the Gate entry register.

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On 15-12-89, 70Kg. of vegetables for Rs.166/- were shown in stock register but there is no mention in the gate entry register.

On 25-1-90, 10 Cooking Cylinders purchased and shown in stock register and payment made but there is no mention in the gate entry register.

On 9-2-90, 69Kg. vegetable for Rs.153.90 appears in the stock register but this vegetable does not seem entered in the gate entry register on the above mentioned date.

In the light of above observation it is not understood in what circumstances the items received in the institution were not entered in gate register, whereas these items should have been entered in gate register invariably. *Similar like cases may also be reviewed and discrepancies if any be got corrected under intimation to audit.*
It is required now to maintain a proper record for invoices/challans/receipt from cook or other subordinate staff for cross checking of audit, under intimation to audit.

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the period of Audit but the purchase file as well as the codel formalities made have not been shown to Audit. It seems that codel formalities have been completed. The Sample of the cases are appended below :-

1. C.B. 35 for Rs. 5431.50 encashed on 24.3.86 - Furniture has been purchased from M/S Lloyd Safe Company, against sanction No. F.1(55)/35-86/Actt./DSN/54450 dated 23.12.95.
2. C.B. 31 for Rs. 4600/- encashed on 31.3.86 - Utencils have been purchased from M/S Dev Sharma Steel wala.
3. C.B. 51 for 9630 encashed on 24.3.86 Coir matting has been purchased from Coir Board.
4. C.B. 65 for Rs. 4600/- encashed on 31.3.86 utencils - have been purchased from M/S Dev Sharma Steel Wala.
5. C.B. 75 for Rs. 2436.30 - Desert Cooler have been purchased from M/S Allied Engg. Works.
6. C.B. 76 for 2267.95 encashed on 31.3.86 Luddy (Fire wood) purchased from M/S Vishal Laxmi Traders.
7. C.B. 73 for Rs. 1960/- encashed on 31.3.86 Fire fighting equipment/material have been purchased for Rs. 1500/-
8. C.B. 81 for Rs. 3560/- encashed on 31.3.87 - 200 pairs of Nawal Chapals purchased from S.K. General Store.

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No.	Date	Particulars	Amount in Rs.
1.	15-1-55	100	100.00
2.	21-1-55	100	100.00
3.	28-1-55	100	100.00

The P.A.O. Mr. Old Sarda, vide letter No. 210 dated 2.1.55 has requested in the enclosed these remittances from his account to the extent of Rs. 300/- received from him.

For the purpose requested to get verified these remittances and inform the audit authorities.

(Handwritten signature)

Subject: P.A.O. Mr. Old Sarda, vide letter No. 210 dated 2.1.55.

Scrutiny of books revealed that there are as many as 20 cards are maintained in different categories of staff of the institution which show that the total filed up post are there only 3. It is noted further here that out of these 3 filed up post only 1 is incumbent are physically in the institution and the other 2 employees are drawing their salary from this institution. It is suggested that it is advised to the part of the Directorate of Social Welfare and needs attention.

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It was the intention that a post of Grade
is filled up for the institution but the present incumbent
of the post is looking after the work of five institutions
throughout the area. The records could
not be furnished.

As regards the position explained above
it is not understood in what circumstances the vacant posts
could not be filled up and how the employees drawing their
salary from this institution, who are posted outside. As such
it is suggested that the matter be referred to the Director
of Public Works and certain posts if any required may be
surrendered under intimation to Audit.

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Posts sanctioned	Physically working	Drawing Pay
Supdt. - 1	1	1
Dy. Supdt. - 1	-	1
Welfare Officer - 5	-	-
Craft Instructor-2	2	1
U.D.C. - 1	1	1
L.D.C. - 1	1	1
Peon.1	-	-
Garetakers-23	7	21
Cook-3	1	2
Chowkidar-3	-	3
Washermen-2	-	2
Head Garetaker-1	-	-
Mali-1	-	-
P/Time Doctor-1	1	1
P/Time Sweeper-4	2	2
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Total-50	38 14	36

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 (22/11/66)

2/11/66

Maintenance of Stock (Leeding & clothing) Register.

Sample scrutiny of stock Register of leeding and clothing shows that such types of items are issued to the langars through care takers but no issue registers are being maintained by care takers. In the absence of issue registers, the items issued from stores could not be cross tallied. It is also seen that no record is maintained by the care takers to whom the items were issued. A proper record should be maintained by the care takers for issuance of items of clothing and leeding and such types of items should be issued in the presence of some responsible officer.

As required under Rule 116 of S.F.A. Periodical physical verification of the stock have not been conducted by the Head of office. As per rule half yearly / yearly or surprise physical verification should have been conducted in order to work out the correct balances of these items. It is stressed now to get the physical verification of every item entered in the stock register and balance position may be worked out immediately.

During the course of Audit, the following irregularities have been noticed. The stock balance of the following items have been shown less or in excess.

Kutla		Balance
1985-86		
Recd. on 2.6.86	502	502
Issued on 19.7.86	108	394
Issued on 5.11.86	94	300

But clearing balance has been shown 240 Kirtles, as
 10 Kirtles have been shown 1933

Analysis

1933-34

Opening balance as on 1/1/33 277 5/11
 issued on 2/20/33 75
 Balance 202

But the clearing balance has been shown 240. As much 100
 of one hundred Kirtles have been shown 1933.

2000 was physically verified on 15/2/41 and the
 following items were found less or in excess.

Kirtles

As per register 227
 As per verification 234
 Difference 7 (in excess)

2000 Gari

As per register 218
 As per verification 199
 Difference 19 (Short)

Wires

As per register 210
 As per verification 214
 Difference 4 (in excess)

3

07/12/1978
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Payiana

As per register	218	
As per verification	206	
	<hr/>	
Difference	12	(Short)
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Kachahha

As per register	450	
As per verification	511	
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Difference	61	(in excess)
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As per register	645	
As verification	692	
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Difference	47	(in excess)
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Clothing

As per register	4 mtrs.	
As per verification	10 mtrs.	
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Difference	6	(in excess)
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Reasons be explained for showing the balances of these items in excess or in short. In respect of the items which have been found short, recovery of the amount of those items be made from the defaulting officials.

Action taken in the matter may please be intimated to the Audit .

Para-12 (Reg. MEMO No. 11)

Dated 23.3.1995

Para-12

Regan-9

Non Production/Non maintenance :-

During the course of audit on the accounts of Beggar Home-I, the following records were not produced to the audit party. As such the audit of these records could not be conducted :-

1. Log Book - from 22.12.88 to 7.3.92
in respect, Veh. No. DEP 5270.
2. Contingent Control Register - from 90-91 to 93.94
3. ✓ Income-Tax statement - 82-83 to 93-94. (These employees)
4. Water and Electricity Register - ~~three employees.~~
5. Conveyance Control Register -
6. Spouse Information -
7. Contigent Bills Nos. - 91-92 (5)
92-93 (6)
List attached.

SV Certificates as required vide audit memo No. 2(R) dt. 23.3.95. (- from 20.10.1 to 12. except S.I. No. 10 (Tax).
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Parame to

(1994-2014)

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Para 1: Irregular payment of Child Education Allowance amounting to Rs. 15000/- to Sh. Jhandu Ram Meena, Caretaker.

Scrutiny of the vouchers pertaining to Child Education Allowances for the period 2012-13 revealed that Sh. Jhandu Ram Meena, Caretaker had taken tuition fee of Rs. 15000/- including Books & Uniform in r/o his daughter named Ms. Manisha Meena studying in Class-X. Sh. Jhandu Ram Meena, Caretaker has submitted the copy of receipts as per details given below:-

S.No.	Description	Receipt No. / Date / Period	Amount (in Rs.)
1	Donation Receipts	(i) 201 / 02.04.2012 to 02.06.2012 (ii) 237 / 02.07.2012 to 02.09.2012 (iii) 261 / 02.10.2012 to 02.12.2012 (iv) 299 / 02.01.2013 to 02.03.2013	2250/- 2250/- 2200/- 2200/-
2	Purchase of Books / Notebooks / Uniforms / School Shoes	282 / 01.07.2012	10280/-
Total			19180/-

Recovered

Balance 6000/-

It has been observed that Sh. Jhandu Ram Meena, Caretaker has submitted donations receipts instead of Tuition fee receipts issued by Adarsh Public School, Machari, Rajgarh which is irregular. Further, no documentary evidence is available in support of admission of her daughter in Class X in a recognized school.

The department should recover the whole amount from Sh. Jhandu Ram Meena, Caretaker at the earliest possible after due verification of records under intimation to audit.

Para 2: Non-Recovery of License Fee and Water Charges.

Sh. Sant Ram, Caretaker has joined the office of Beggars Home-I on 01.09.2012 after his transfer from Poor House, Kingsway Camp. As per LPO of the official, license fee was being deducted from the salary of the official as he was allotted a govt. accommodation at Lampur. But after his joining in the office of BH-I, no recovery of license fee and water charges were made from the salary of the official concerned though he was occupying the same accommodation till date. Hence, the official is liable to pay the outstanding charges of license fee and water charges as per details given below:-

Settled
(Sant Ram, BH, Ho)

Parame to

No.				(in Rs.)	from (in Rs.)	(in Rs.)		ble (in Rs.)
1	Sh. Sant Ram, Caretaker	Qtr. No. A-IV, Lampur	License Fee	01.09.12 to 30.06.13	0	115	10	1150/-
				01.07.13 to 30.09.14	0	135	15	2025/-
			Water charges	01.09.2012 to 30.09.2014	0	157	25	3925/-
Total								7100/-

Necessary steps should be taken to recover the arrears of License Fee & Water Charges as detailed above after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

Para 3:
Para no 11

Less deduction of UTGEIS Contribution from the salary amounting to Rs. 5460/-

(Memo No. 04)
Re: 2050

As per GIO(1) below Para 5.4 of Group Insurance Scheme, 1980, the rate of subscription to the erstwhile Group 'D' employees placed in PB-1 with Grade Pay of Rs. 1800/- and classified as Group 'C' is at Rs. 30/- per month from January, 2011 onwards.

But scrutiny of Pay Bill Register revealed that the department commenced the deduction of Rs.30/- w.e.f, May 2013 instead of January 2011. Hence, the recovery of arrears has to be made by the department as per details given below:-

Name & Designation	Group & Grade Pay	Due w.e.f. January 2011(p.m.) (in Rs.)	Deducted w.e.f. January 2011 (p.m.) (in Rs.)	Difference (Per Month) (in Rs.)	No. of months up to April 2013 or upto on payroll of BH-I	Amount recoverable (in Rs.)
Sh. Dhan Singh, Caretaker	Group 'C' 1900/-	30	15	15	26	390/-
Sh. Bhupender Singh, Caretaker	Group 'C' 1800/1900	30	15	15	12	180/-
Sh. Vinod Kumar, Caretaker	Group 'C' 1900/-	30	15	15	20	300/-

Under CCS(RP) Rules 2008, the annual/promotional increment will be 3% of Pay in existing pay band and corresponding Grade pay rounded off to next multiple of Rs. While rounding off, paise should be ignored, but any amount of rupee or more should be rounded off to next multiple of Rs.10.

On scrutiny of Service Book of Sh. Sant Ram, Caretaker, it has been observed that while fixing pay on annual increment on 01.07.2007, the pay of the incumbent was fixed incorrectly as given below:-

Sh. Sant Ram, Caretaker - PAY BAND -I Rs. 5200-20,000 GRADE PAY-Rs. 1800/-

Basic pay as on 01.01.2006 - Rs. 6940/-

DATE	PAY + GP FIXED BY THE DEPARTMENT (In Rupees)	PAY + GP TO BE FIXED AS PER AUDIT (In Rupees)
01.07.2006	7210+1800	7210+1800
01.07.2007	7490+1800	7480+1800
01.07.2008	7770+1800	7760+1800
01.09.2008 (1 st MACP)	8060+1900	8050+1900
01.09.2008 (2 nd MACP)	8360+2000	8350+2000
01.07.2009	8670+2000	8660+2000
01.07.2010	8990+2000	8980+2000
01.07.2011	9320+2000	9310+2000
01.07.2012	9660+2000	9650+2000
01.07.2013	10010+2000	10000+2000
01.07.2014	10370+2000	10360+2000

Necessary steps should be taken to recover the excess amount paid due to wrong fixation after due verification of records under intimation to Audit.

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Non-Recovery of Installments of GPF Advance amounting to Rs. 13500/- (Memo No. 10)

Sant Ram, Care Taker has joined the office of Beggars Home-I on 01-09-2014 on his transfer from Poor House, Kingsway Camp. As per LPC of the official he has received a GPF advance of Rs.30000/- from his previous office to be recovered in 20 installments @ Rs.1500/- each out of which 11 installments were recovered by the Poor House and balance 09 installments were to be recovered by BH-I. But scrutiny of records revealed that no installment of GPF advance was recovered from the salary of the official concerned by BH-I till date.

Necessary steps should be taken to recover the outstanding amount of Rs 13500/-(Rs.1500x9) at the earliest possible after due verification of records under intimation to audit.

Para 6: Non-production of Records. (Memo No. 11)

The following records / information are not provided by the department as called for in various memos:-

1. Income Tax Record for the period 1994 to 2014.
2. Cash Book for the period 1994 to 2006.
3. Stock Registers for the period 1994 to 2014.
4. Long term / Short term advance registers for the period 1994 to 2014.
5. Contingency Bills / Salary Bills for the period 1994 to 2010.
6. Purchase records for the period 1994 to 2014.
7. LTC / Leave encashment registers for the period 1994 to 2014.
8. Jama Talashi Record for the period 1994-2014.

The department must ensure to produce the above mentioned records to the next audit.

for
S. S. Grover
(S. S. Grover)
IAO - XII

PART-II
CURRENT REPORT
2014-2018

Para No.1:- Non Production of Records
(Memo No.07 dated 23.01.2019)

During the audit period the following records have not been provided by school to audit.

1. Stock register for the period 2014-2018.
2. Long term/Short term advance registers for the period 2014-2018.
3. LTC/ Leave encashment registers for the period 2014-2018
4. Consumable/Non consumable records for the period 2014-2018
5. Electricity, water& Telephone records for the period 2014-2018

The above record may be shown to next audit.


SATISH
IAO, Party No.XXVIII

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PART-II
CURRENT REPORT
2018-19 to 2019-2020

Para No.01: Irregularities in payment of Water Bills
(Memo No.01 dated 23.07.2020)

As per Circular No.DJB/EE (RWH/GWC)/2016/631 dated 18.03.2016, issued by Delhi Jal Board, there is mandatory provision of rain water harvesting for consume of Delhi Jal Board having a plot/property of 500Sqm or more shall make provision for rain water harvesting under intimation to the area Zonal Revenue officer(ZRO). In case, the consumer fail to the comply this provision within the time limit, the tariff as applicable for the consumer of respective category will be increased by 1.5 times till the provision on rain water harvesting made & intimated. Mandatory provision for RWH and consequent panel provision are applicable from 01.07.2016

During the test check of contingency bills, it has been found that the office has paid rain water harvesting penalty to DJB regularly as under:-

Sr. No.	Bill No.	Name of party	Total Bill amount(including Rain water harvesting penalty)	Amount of Rain water harvesting penalty
1.	CB-18 dt. 21.05.2018 (Kno. 6009560000)	DJB	40415	13471.63
2	CB-35 dated 18.07.2018	DJB	40415	13471.63
3	CB-30 dated 22.06.2018	DJB	40415	13471.63
4	CB-30 dated 21.08.2018	DJB	50321	16773.53
5	CB-70 dated 14.09.2018	DJB	43207	14402.46
6	CB-106 dated 22.11.2018	DJB	47528	15842.71
7	CB-116 dated 21.12.2018	DJB	40415	13471.63
8	CB-135 dated 23.02.2019	DJB	47528	15842.71

The above irregularity may be regularized from Director Social Welfare Department Govt of NCT of Delhi under intimation to audit. Other similar cases may also be reviewed.

(3)

Para No.2- Recovery of Income Tax amounting to Rs. 33944/-
(Memo No.06 dated 24.07.2020)

. As per Income Tax section 10(13A), HRA emption can be availed only on submission of rent receipt/rent agreement with the house owner. If rent is more than Rs.8,333/-(Per Month) PAN Details required of landlord.

During the test check of records maintained by the **Beggar Home-I, Lampur**, Delhi-40 for the Audit period 2018-19 to 2019-2020. It has been found that this office has given Income tax rebate to their employee without HRA receipt, resulting short recovery of Income tax as per calculation as under:-

i) Kamaljeet, Sr.Astt. F.Y.(2018-2019)

S. No	Description	Calculation as per DDO(in Rupees)	Calculation as per Ruels in Rupees)
1.	Total Income	903948	903948
2.	Deduction (Sec.10) (iii) S.D. (iii) HRA Exemption Total Deduction(i+ii+iii)	- 40000 124081 164081	- 40000 Disallowed 40000
3	Income after Deduction	739867	863948
4	Saving Under Section 80C + 80 DD	155400	155400
5.	Taxable Income	584470	708548
6.	Total Tax	29394	54210
7	Rebate	-	-
8	Total Tax	29394	54210
9	E.Cess	1176	2169
10	Total Tax	30570	56379
11	Total deducted	30570	30570
12	Tax Recoverable		25809

(ii) F.Y.(2019-2020)

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S. No	Description	Calculation as per DDO(in Rupees)	Calculation as per Audit in Rupees)
1.	Total Income	962258	962258
2.	Deduction (Sec.10) (iii) S.D. (iii) HRA Exemption Total Deduction(i+ii)	- 50000 39106 89106	- 50000 Disallowed 50000
3	Income after Deduction	873152	912258
4	Saving Under Section 80C + 80 DD	155400	155400
5.	Taxable Income	717750	756858
6.	Total Tax	56050	63872
7	Rebate	-	-
8	Total Tax	56050	63872
9	E.Cess	2242	2555
10	Total Tax	58292	66427
11	Total deducted	58292	58292
12	Tax Recoverable		8135

G.Total = i+ii= 25809+8135=33944/-

Recovery of **Rs.33,944/-** to be made from the employee concerned after due verification of facts and figure under intimation to audit. Other similar cases may also be reviewed at own level.



3

Para No.3:- Recovery of Transport allowance amounting to Rs.4212/-
(Memo No.7 dated 28.07.2020)

As per TA rules, Transport Allowance is not admissible during absence from duty for a full calendar month due to leave training/ tour etc.

During test check of attendance register and PBRs it has been observed that the School had made payment of Transport Allowance to the under mentioned staff during the period they were on leave for the full calendar month as per detail given below which is irregular.

S N	Name of the Employee & Designation	Period of Leave	Number of month	Rate	Total Amount
1.	Sh. Kamaljeet, Sr. Astd.	April -2020	01	4212	4212
				G.Total	4212/-
Rs.					

Recovery of **Rs.4212/-** to be made from the employees concerned after due verification of facts and figure under intimation to audit. Other similar cases may also be reviewed.

Para No.04:- Non production of Records(Memo No 08 dated 28.07.2020)

During the audit period the following records have not been provided by office to audit.

1. Liveries record
2. Non consumable records, property records, dead stock register& condemnation file etc.
3. Consumable stock records of clothing, bedding & dietary Purchased records
4. TR-5/GAR-6 stock records
5. LTC & Tuition fee records
6. Attendance register of inmates
7. Indent records
8. Electricity, water& Telephone records
9. Long term/Short term advance registers

The above records may be shown to next audit.


14/08/2020

(SATISH)
IAO, Party No.XVI

TANNo1: - Non verification of Service from concerned PAO.
(Memo No.04 dated 24.07.2020)

As per rule 32 of CCS (pension) Rules, verification of service of the government servant should be done on completion of 18 years of qualifying service & a certificate be issued in the prescribed form to the official concerned. The said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO.

Some of the cases are illustrated as under:-

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....) DESIGNATION	Date of Appointment	NO OF Years
1	Sh. Kamaljeet, Sr. Asstt.	23.06.1995	>18 Years

Needful steps should be taken for verification of services of above Govt. Employees from concerned PAO after due verification under intimation to audit.

(B) Improper maintenance of S/Books:

During the test check of Service Books, the following shortcomings have been observed:

(i) Sant Ram., WO

- a. Entry of Police verification and medical fitness is not made in the Service Book
- b. Pay fixation and service verification has not signed at page 4&5.
- c. Leave account is unsigned.

(1) **Service Book to be shown to the official every year** SR-202 stipulates that Service Book is required to be shown to the official every year and signature obtained in token of his perusal. However, it has been observed that the Service Book was shown to none of the official as there was no signature of official obtained in the Service Book.

(2) Re-attestation of Bio-data:

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases.

Moreover, there is no photograph pasted in the bio-data in the service books of most of the officials.

(3) **Incomplete leave accounts**

In a number of cases, the leave accounts are incomplete since long Upto date credit of leave i.e. upto 3/2020 has not been entered in the Leave Accounts.

(4) **LACKING OF MANDATORY FORMS**

In a number of cases observed that no nominations (Rule-2 of GPF & form 1&8), family details (FORM-3) found in Service Book of employees.

5) **Inspection of 10% of Service Book by the Head of Office-** As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and accordingly to instructions

6) **Duplicate copy of the Service Book should be given to the Government servant-**

As per GFR 257(2) "The service book of a Government servant shall be maintained in duplicate. First copy shall be retained and maintained by the Head of the Office and second copy should be given to the Government servant for safe custody "within six months to the existing employees or within one month of the date of appointment to new appointees. In January each year, the Government servant shall hand over his copy of the Service Book to his office for updation. The office shall update and return it to the Government servant within thirty days of its receipt. In case of the Government servant lost his copy of the Service Book, it shall be replaced on payment of sum of Rs. 500

The necessary action to rectify the above discrepancies may be taken under intimation to the audit.


(SATISH)
IAO, Party No.XVI